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UNITED STATES DISTRICT COURT DISTRICT OF NEVADA

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20 UNITED STATES OF AMERICA,) SEALED CRIMINAL INDICTMENT
21 PLAINTIFF,) 2:16-CR- 112
22 vs.) VIOLATIONS:
23 JUDITH WOODWARD née ATWELL,) 26 U.S.C. § 7206(1) – Making and
24 DEFENDANT.) Subscribing a False Tax Return
25)
26)

THE GRAND JURY CHARGES THAT

INTRODUCTORY ALLEGATIONS

At all relevant times, the defendant's legal name was JUDITH L. ATWELL (hereinafter "ATWELL"). ATWELL was a resident of Las Vegas, Nevada, located in the District of Nevada.

Defendant ATWELL operated a dry cleaning business called Canyon Gate Cleaners located on West Sahara Avenue in Las Vegas, Nevada, which was held under a Nevada Limited Liability Company called Canyon Enterprises LLC. Defendant

ATWELL established Canyon Enterprises LLC in or about 2005. Canyon Gate Cleaners was the only business held by Canyon Enterprises LLC.

From at least in or about 2005 to at least in or about 2009, defendant **ATWELL** reported the Canyon Enterprises LLC business income and expenses for Canyon Gate Cleaners on Forms 1065, U.S. Return of Partnership Income. From at least in or about 2005 to at least in or about 2009, defendant **ATWELL** reported to the Internal Revenue Service (hereinafter the “IRS”) that she held a 99% partnership interest in Canyon Enterprises LLC and that the defendant’s daughter held a 1% partnership interest in Canyon Enterprises LLC.

From at least in or about 2005 to at least in or about 2009, defendant ATWELL reported her individual income on a Form 1040, U.S. Individual Income Tax Return.

COUNT ONE

The Grand Jury realleges and incorporates the Introductory Allegations as though fully set out herein.

On or about April 15, 2010, in the State and Federal District of Nevada,

JUDITH L. ATWELL,

the defendant herein, did willfully make and subscribe a false U.S. Return of Partnership Income ("Form 1065") for the calendar year 2009, which contained and was verified by a written declaration that it was made under the penalties of perjury, which the defendant did not believe to be true and correct as to every material matter.

Specifically, defendant **ATWELL** falsely reported on line 1a of the Form 1065 for Canyon Enterprises LLC for calendar year 2009 that Canyon Enterprises LLC's gross receipts were \$349,834 when, in fact, as defendant **ATWELL** then well knew, the gross receipts for Canyon Enterprises LLC for calendar year 2009 exceeded \$349,834.

All in violation of 26 U.S.C. § 7206(1).

COUNT TWO

Making and Subscribing a False Tax Return

The Grand Jury realleges and incorporates the Introductory Allegations as though fully set out herein.

On or about April 15, 2010, in the State and Federal District of Nevada,

JUDITH L. ATWELL,

the defendant herein, did willfully make and subscribe a false U.S. Individual Income Tax Return ("Form 1040") for the calendar year 2009, which contained and was verified by a written declaration that it was made under the penalties of perjury, which the defendant did not believe to be true and correct as to every material matter.

10 Specifically, defendant ATWELL falsely reported on Line 17 of her Form 1040 for
11 calendar year 2009 that her income from Canyon Enterprises LLC was \$4,666, when, in
12 fact, as defendant ATWELL then well knew, her income from Canyon Enterprises LLC
13 for calendar year 2009 exceeded \$4,666.

All in violation of 26 U.S.C. § 7206(1).

DATED: this 12th day of April, 2016

A TRUE BILL:

/S/
FOREPERSON OF THE GRAND JURY

DANIEL G. BOGDEN
United States Attorney

CHRISTOPHER S. STRAUSS
ERIC C. SCHMALE
Trial Attorneys, U.S. Department of Justice, Tax Division